

APPENDIX A

Treasury Regulations on Income Tax (26 C.F.R.) § 1.48-1(b):

* * *

(2) If, for the taxable year in which property is placed in service, a deduction for depreciation is allowable to the taxpayer only with respect to a part of such property, then only the proportionate part of the property with respect to which such deduction is allowable qualifies as section 38 property for the purpose of determining the amount of credit allowable under section 38. Thus, for example, if property is used 80 percent of the time in a trade or business and is used 20 percent of the time for personal purposes, only 80 percent of the basis (or cost) of such property qualifies as section 38 property. Further, property does not qualify to the extent that a deduction for depreciation thereon is disallowed under section 274 (relating to disallowance of certain entertainment, etc., expenses).

B-1

APPENDIX B

UNITED STATES TAX COURT
Washington, D.C.

CERTIFICATE

I, CHARLES S. CASAZZA, Clerk of the United States Tax Court,
do hereby certify that the document(s), attached hereto

is ~~are~~ a true copy ~~true copies~~ of DECISION

entered June 26, 1985

~~Filed~~ in the case of SCOTT PAPER COMPANY, Petitioner v.

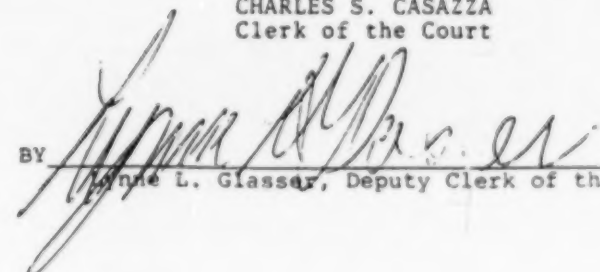
COMMISSIONER OF INTERNAL REVENUE, Respondent

Docket No. 1775-73 in this Court, and that the original
documents in that case are in my official custody and are on file in
my Office.

IN TESTIMONY WHEREOF, my signature and the seal of the Court are
affixed hereto at Washington, D.C., this 26th day of
October, 19 86.

CHARLES S. CASAZZA
Clerk of the Court

BY


Lynne L. Glasser, Deputy Clerk of the Court

B-2

Submitted per
Hoff

UNITED STATES TAX COURT

SCOTT PAPER COMPANY,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

Docket No. 1775-73

DECISION

Pursuant to the opinion of the Court filed on April 26, 1980, and incorporating herein the facts recited in the respondent's computation as the findings of the Court it is

ORDERED and DECIDED: That there is an overpayment in income tax for the taxable year 1961, in the amount of \$118,243.00, which amount was paid on September 26, 1972, and for which a claim for refund could have been filed under the provisions of I.R.C. § 6511(c) on December 14, 1972, the date of the mailing of the notice of deficiency.

That there is an overpayment in income tax for the taxable year 1962 in the amount of \$33,900.00, which amount was paid on September 17, 1972, and for which a claim for refund could have been filed under the provisions of I.R.C. § 6511(c) on December 14, 1972, the date of the mailing of the notice of deficiency.

That there is an overpayment in income tax for the taxable year 1963 in the amount of \$26,232.00, which amount was paid on September 26, 1972, and for which a claim for refund could have been filed under the provisions of I.R.C. § 6511(c) on December 14, 1972, the date of the mailing of the notice of deficiency.

That there is an overpayment in income tax for the taxable year 1964 in the amount of \$23,567.00, which amount was paid on September 26, 1972, and for which a claim for refund could have been filed under the provisions of I.R.C. § 6511(c) on December 14, 1972, the date of the mailing of the notice of deficiency.

William A. Hoff
Judge.

Entered: JUN 26 1985

SERVED JUN 23 1985

B-3

It is hereby stipulated that the foregoing decision is in accordance with the opinion of the Court and the respondent's computation, and that the Court may enter this decision without prejudice to the right of either party to contest the correctness of the decision entered herein.

FRED T. GOLDBERG, JR.
Chief Counsel
Internal Revenue Service

Herbert Odell
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JUN 20 1985

B-4

UNITED STATES TAX COURT
Washington, D.C.

CERTIFICATE

I, CHARLES S. CASAZZA, Clerk of the United States Tax Court,
do hereby certify that the document(s), attached hereto
is ~~are~~ a true copy ~~xxx~~copies of DECISION
entered June 26, 1985

~~Filed~~ in the case of SCOTT PAPER COMPANY, Petitioner v.
COMMISSIONER OF INTERNAL REVENUE, Respondent.

Docket No. 2897-74 in this Court, and that the original
documents in that case are in my official custody and are on file in
my Office.

IN TESTIMONY WHEREOF, my signature and the seal of the Court are
affixed hereto at Washington, D.C., this 28th day of
October, 19 86.

CHARLES S. CASAZZA
Clerk of the Court

BY

Lynne L. Glasser
Lynne L. Glasser, Deputy Clerk of the Court

B-5

memorandum filed 6/27/85

UNITED STATES TAX COURT

SCOTT PAPER COMPANY,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

Docket No. 2897-74

ADM.
RECORDED
<i>BA</i>
SERVICE
<i>BA</i>
<i>File</i>

DECISION

Pursuant to the opinion of the Court filed on April 28, 1985, and incorporating herein the facts recited in the respondent's computation as the findings of the Court, it is

ORDERED and DECIDED: That there is an overpayment in income tax for the taxable year 1965 in the amount of \$8,480.00, which amount was paid on January 25, 1974 and for which a claim for refund could have been filed under the provisions of I.R.C. § 6511(c) on January 28, 1974, the date of the mailing of the notice of deficiency.

That there are deficiencies in income taxes due from the petitioner for the taxable years 1966 and 1967 in the amounts of \$5237.00 and \$1,478.00 respectively.

That there is an overpayment in income tax for the taxable year 1968 in the amount of \$2,762.00 which amount was paid on July 31, 1972 and for which a claim for refund could have been filed under the provisions of I.R.C. § 6511(c) on January 28, 1974 the date of the mailing of the notice of deficiency.

That there is an overpayment in income tax for the taxable year 1969 in the amount of \$94,347.00 which amount was paid on July 31, 1972, and for which a claim for refund could have been filed under the provisions of I.R.C. § 6511 (c) on January 28, 1974 the date of the mailing of the notice of deficiency.

William G. Loft
Judge.


Entered: JUN 26 1985

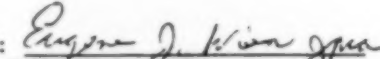
SERVED JUN 26 1985

B-6

It is hereby stipulated that the foregoing decision is in accordance with the opinion of the Court and the respondent's computation, and that the Court may enter this decision without prejudice to the right of either party to contest the correctness of the decision entered herein.

FRED T. GOLDBERG, JR.
Chief Counsel
Internal Revenue Service


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JUN 20 1985

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